however, it is proved that any particular land has remained out of cultivation owing to the heaviness of the assessment, that there is no demand for it and that a concession may be allowed without injury to the interests of Government, special recommendations may be sent up to Government and such will be favorably considered.

SUBJECT No. 76.

Reduction of tax on vacant building sites and hittals.

(1) Messrs. A. Narasimhaiya and Ramaiya, Malvalli Taluk.

(2) Kalhalli Chikmallappa, Gundlupet Taluk.

(3) & (4) Messrs. A. Shama Rao and B. Sitaramaiya, Chikmagalur Taluk.

Summary of discussion.—(1) The minimum tax on vacant building sites less than ten guntas and on hittals is annas 8. As this is a hardship to poor raiyats, it is prayed that the tax on hittals of less extent than the above and on vacant building sites be reduced in proportion.

(2) Irrespective of the extent of land owned by each individual, shanbhogs demand a uniform tax on vacant building sites. As this is a hardship to people, it is requested that the tax may be regulated according to the extent of land held by villagers.

(3) The present limit of ten guntas allowed free of tax includes the dwelling house also. It tends to make the houses insanitary. It is requested that the limit of hittal land allowed free of assessment be increased to 30 guntas.

(4) Hul-hittals may be exempted from assessment, as the tax is a burden on the poor raiyats.

Reply of Government.—The reduction of the minimum rate of assessment on hittals in Malnad and Maidan and the increase of the extent of the non-taxable minimum in the Malnad are noted for favorable consideration in connection with the proposals received from the Revenue Commissioner in the matter.

SUBJECT No. 77.

Enhancement of assessment during re-survey.

Mr. Channabasappa Gowda, Nagar Taluk.

Summary of discussion.—It is requested that no addition may be made at the revision settlement to the existing rates of assessment which are already high.

Reply of Government.—Noted and referred to the Superintendent of Survey.

SUBJECT No. 78.

Enhancement of wet rates during re-survey is a hardship to raiyats.

Mr. Veerappa Reddi, Bangalore Taluk.

Summary of discussion.—The enhancement of wet rates in re-survey, as is evidenced in the Bangalore Taluk, is very discouraging to raiyats. The same may be reduced and the raiyats saved. The increase of wet rate from Rs. 4 to 7 per acre is very exorbitant especially where there is no adequate supply of water. In the case of tanks sufficient allowance has not been made for defective water-supply.

Reply of Government.—The rates have been pitched with great moderation. Water classification has been revised, and when there has been any diminution of water-supply, the same has been allowed for during the re-settlement. In the case of persons considering themselves